

STEP (SUPPORTING THE ELDERLY PEOPLE)

England & Wales · Charity number 1126445

Details

Status Registered

Legal form Charitable company

Company number [06662077](#)

Registered 2008-10-27

Register [View on the Charity Commission register](#)

Contact

Address Shannon House
Spen Lane
Leeds
LS16 5EJ

Phone 01132757988

Email step.2.step@btconnect.com

Website www.stepleeds.co.uk

Activities

Objects: THE PROMOTION OF ANY CHARITABLE PURPOSE FOR THE BENEFIT OF ELDERLY PEOPLE IN THE BECKETTS PARK, KIRKSTALL (MORRIS LANE) LATCHMERE, MOOR GRANGE, QUEENSWOOD, SPEN HILL AND WEST PARK AREAS OF LEEDS.`

Activities: Charitable purposes for the benefit of elderly people in the area served by STEP.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** LOCAL
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£126,262	£169,270	-	-
2023-08-31	£121,010	£147,948	-	-
2022-08-31	£108,398	£77,101	-	-
2021-08-31	£142,713	£19,377	-	-
2020-08-31	£164,839	£127,923	-	-

Trustees

Name	Role	Appointed
Diane Stevenson		2025-06-04

STEP (SUPPORTING THE ELDERLY PEOPLE)

England & Wales - Charity number 1126445

Accounts

STEP (SUPPORTING THE ELDERLY PEOPLE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2024

The trustees present their report along with the financial statement of the charity for the year ended 31st August 2024.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the statement of Recommended Practice – Accounting and Reporting by Charities.

1. Structure & Governance

The Trustees are responsible for setting the objectives and priorities for STEP, whilst the day-to-day management is delegated by the STEP Manager. The Trustees are elected as required by current trustees from a waiting list.

2. Objectives & Activities

STEP objectives are the promotion of any charitable purposes for the benefit of older people in the area served by STEP and defined in the memorandum of Association.

This involves assisting individuals to resolve issues relating to benefits, home security, home heating and other personal / home problems. It also involves the organisation and promotion of a range of social events, designed to resolve social isolation issues, for example weekly drop-in / coffee mornings and day-outings.

When planning the activities for the year, the Trustees have considered the Commission's guidance on public benefit.

3. Achievements & Performance

STEP membership continues to grow; the increase in numbers comes from outreach work, referrals, and member's word of-mouth recommendation.

There is continuing strong participation by members in all the organised activities. Regular feedback from members bears testament to the quality of STEP's range of services and performance. STEP's achievements are down to the efforts of the Trustees, STEP Manager, Staff and Volunteers.

4. Financial Review

This is the 6th year of the 5-year contract (with a 5 year add on) from Leeds City Council to provide services for older people, awarded after STEP's successful bid. This funding together with additional monies from grants or contributions from organised events, covers salaries for the full-time Manager, 5 part time staff, and basic office running costs.

STEP continues to be successful in obtaining various small grants. These represent only a small part of STEP's income and are likely to remain a minor part of revenue. In order to maintain reserves, all events are planned based on being, or becoming, self-sustaining in terms of running costs

5. Future Plans

STEP continues to work within the area it covers to encourage and support people over 60 to attend our centre so improving their social isolation. We are also here to help where needed with the various problems that may occur. Our regular daily activities prove popular and our information café is a great place for members to meet their friends over a cuppa.

We continue to market and promote our work across the area we cover.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities. In preparing this report advantage has been taken of the small companies' exemption.

STEP (SUPPORTING THE ELDERLY PEOPLE)
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2024

Charity Commission Reference Number 1126445

Company Registered Number 06662077



WALTER DAWSON & SON
CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

STEP (SUPPORTING THE ELDERLY PEOPLE)
REPORT AND FINANCIAL STATEMENTS

<u>Contents</u>	<u>Page</u>
Legal and Administrative Information	1.
Statement of Trustees' Responsibilities	2.
Report of the Trustees	3 - 4.
Independent Examiner's Report	5 - 6.
Statement of Financial Activities	7.
Balance Sheet	8.
Notes to the Financial Statements	9 - 14.

STEP (SUPPORTING THE ELDERLY PEOPLE)
LEGAL AND ADMINISTRATIVE INFORMATION

1. CONSTITUTION

STEP (Supporting the Elderly People) is a company limited by a guarantee (Company No. 06662077) and a registered charity (Charity No. 1126445) governed by its Memorandum and Articles of Association.

2. DIRECTORS AND TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Chairman: Cherralyn Dennison

Secretary: Wendy Moore

Treasurer: Pamela Gaunt

Trustees: Pamela Gaunt
Patricia Llewellyn

Independent Examiner: Julie Young

Bankers: Yorkshire Bank PLC
6 Otley Road
Leeds
LS26 2AA

Registered Office: Shannon House
Spen Lane
Leeds
LS16 5EJ

STEP (SUPPORTING THE ELDERLY PEOPLE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing a trustee's report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice) and Charity Statement of Recommended Practice (SORP) 2019.

Company law requires the charity's trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

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STEP membership continues to grow; the increase in numbers comes from outreach work, referrals, and member's word of mouth recommendation. There is continuing strong participation by members in all the organised activities. Regular feedback from members bears testament to the quality of STEP's range of services and performance. STEP's achievements are down to efforts of the trustees, STEP manager, Staff and Volunteers.

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This is the 6th year of the 5-year contract (with a 5 year add on) from Leeds City Council to provide services for older people, awarded after STEP's successful bid. This funding together with additional monies from grants or contributions from organised events, covers salaries for the full-time manager, 5 part time staff, and basic office running costs.

STEP continues to be successful in obtaining various small grants. These represent only a small part of STEP's income and are likely to remain a minor part of revenue. In order to maintain reserves, all events are planned based on being, or becoming, self sustaining in terms of running costs.

5. Reserves Policy

The trustees have set a level equivalent to 8 months of operating costs for the organisation as a desired level of reserves. The fund is a contingency in the event of a sudden reduction in income in order to protect the future operations of the organisation from the effects of any unforeseen circumstances. The reserves policy will be reviewed on an annual basis.

6. Future Plans

STEP continues to work within the area it covers to encourage and support people over 60 to attend our centre so improving their social isolation. We are also here to help where needed with the various problems that may occur. Our regular daily activities prove popular and our information cafe is a great place for members to meet their friends over a cuppa. We continue to market and promote our work across the area we cover.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities. In preparing this report advantage has been taken of the small companies exemption.

This report was approved and authorised for issue by the Trustees on 27th August 2025 and signed on their behalf by:

Pamela Gaunt

Chairman

STEP (SUPPORTING THE ELDERLY PEOPLE)
INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF STEP (SUPPORTING THE ELDERLY PEOPLE)

I report to the charity trustees on my examination of the financial statements of the charitable company for the year ended 31st August 2024 which are set out on pages 7 to 14.

Responsibilities and Basis of Report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under Section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (a) accounting records were not kept in respect of the company as required by Section 386 of the 2006 Act; or
- (b) the financial statements do not accord with those accounting records; or
- (c) the financial statements do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (d) the financial statement have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF STEP (SUPPORTING THE ELDERLY PEOPLE)

Independent Examiner's Statement (continued)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Julie A Young FCCA ACA
WALTER DAWSON & SON

Chartered Accountants
First Floor, Unit 12, Pennine
Business Park
Longbow Close
Bradley
Huddersfield
HD2 1GQ

27th August 2025

STEP (SUPPORTING THE ELDERLY PEOPLE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST AUGUST 2024

	Notes	Unrestricted Funds	Total 2024	Total 2023
		£	£	£
<u>INCOME AND ENDOWMENTS</u>				
<u>FROM:</u>				
Charitable Activities	5	111,018	111,018	112,002
Grants, Donations and Legacies	6	15,244	15,244	4,000
<u>TOTAL INCOME AND ENDOWMENTS</u>		<u>126,262</u>	<u>126,262</u>	<u>116,002</u>
<u>EXPENDITURE ON:</u>				
Charitable Activities	7	169,270	169,270	142,940
<u>TOTAL EXPENDITURE</u>		<u>169,270</u>	<u>169,270</u>	<u>142,940</u>
<u>NET MOVEMENTS IN FUNDS</u>		<u>(43,008)</u>	<u>(43,008)</u>	<u>(26,938)</u>
<u>RECONCILIATION OF FUNDS</u>				
Total Funds at 1st September 2023		248,888	248,888	275,826
Total Funds at 31st August 2024		<u>205,880</u>	<u>205,880</u>	<u>248,888</u>

All income and expenditure derive from continuing activities.

STEP (SUPPORTING THE ELDERLY PEOPLE)
BALANCE SHEET AS AT 31ST AUGUST 2024

		<u>2024</u>	<u>2023</u>
	<u>Notes</u>	£	£
<u>FIXED ASSETS</u>			
Tangible Assets	12	2,843	2,621
<u>CURRENT ASSETS</u>			
Debtors	13	737	1,190
Cash at Bank and in Hand		204,196	246,002
		<u>204,932</u>	<u>247,192</u>
<u>CREDITORS: Amounts Falling Due Within One Year</u>	14	<u>(1,895)</u>	<u>(925)</u>
<u>NET CURRENT ASSETS</u>		203,037	246,267
		<u>205,880</u>	<u>248,888</u>
The Funds of the Charity:			
<u>UNRESTRICTED FUNDS</u>			
General Funds		205,880	248,888
		<u>205,880</u>	<u>248,888</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006. Members have not required the company under Section 476 of the Act to have an audit for the year ended 31st August 2024. The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with Section 386 of the Act, and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company, as at 31st August 2024, and of its surplus for the year then ended in accordance with the requirements of Section 396 of the Act, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 27th August 2025 and signed on their behalf by:

Pamela Gaunt TRUSTEE

1. STATUTORY INFORMATION

STEP (Supporting the Elderly People) is a charitable company domiciled in England and Wales, registered number 06662077. The principal place of business is Shannon House, Off Spen Lane, Leeds, LS16 5EJ.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102), Charities SORP (FRS 102) and the Companies Act 2006.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

(a) Donations, Legacies and Similar Income

Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

(b) Grants Receivable and Local Authority Fees

Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income in the period for which it has been received.

3. ACCOUNTING POLICIES (continued)

(c) Expenditure

All expenditure is included on an accrual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

d) Staff Costs

Short term employee benefits are recognised as an expense in the period in which they are incurred. Redundancy and termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point the charity is demonstrably committed to either: terminate the employment of an employee or group of employees before normal retirement date; or provide termination benefits as a result of an offer made in order to encourage voluntary redundancy. The charity is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

(e) Tangible Fixed Assets

Tangible Fixed Assets are initially recognised at cost then depreciated over the term of their useful economic lives. Depreciation is provided on a reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Fixtures and Fittings	20% per annum on written down value
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(f) Leasing

Rentals payable under operating leases are charged to the SOFA on a straight line basis over the period of the leases. The benefits of lease incentives are recognised in the SOFA over the lease period on a straight line basis.

(g) Fund Accounting

Funds held by the charity are either:

- . *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- . *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- . *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

(h) Cash Flow Statements

The charity qualifies as a small company under the Companies Act 2006. The trustees have elected to take advantage of the exemptions under SORP not to prepare a cash flow statement.

4. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Leeds LCC	107,261	107,261	107,261
Group Efforts	3,757	3,757	4,741
	<u>111,018</u>	<u>111,018</u>	<u>112,002</u>

6 INCOME FROM GRANTS, DONATIONS AND LEGACIES

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Grants	-	-	4,000
Donations	5,439	5,439	-
Legacies	9,805	9,805	-
	<u>15,244</u>	<u>15,244</u>	<u>4,000</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Minibus Hire and Outings	50,382	50,382	42,211
Travel Expenses	761	761	287
Support Costs	40,320	40,320	32,183
Staff Costs - Direct	77,807	77,807	68,259
	<u>169,270</u>	<u>169,270</u>	<u>142,940</u>

Note 8

8. SUPPORT COSTS

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Depreciation	711	711	655
Loss on Disposal	-	-	202
Light and Heat	7,008	7,008	3,379
Staff Costs - Admin	6,203	6,203	-
Rent	12,284	12,284	10,176
Insurance	504	504	832
Printing, Postage and Stationery	1,699	1,699	1,235
Equipment Lease	624	624	1,403
Repairs	1,021	1,021	4,189
Telephone	814	814	667
Accountancy	970	970	177
Sundries	7,135	7,135	5,902
Bank Charges	115	115	114
Rates and Water	293	293	417
Training	-	-	370
Fundraising Expenses	-	-	1,603
Subscriptions	939	939	862
	<u>40,320</u>	<u>40,320</u>	<u>32,183</u>

9. STAFF COSTS AND TRUSTEES' REMUNERATION

	2024	2023
	£	£
Wages and Salaries	81,697	66,226
Social Security Costs	580	168
Other Pension Costs	1,734	1,865
	<u>84,010</u>	<u>68,259</u>

9. STAFF COSTS AND TRUSTEES REMUNERATION (continued)

No employee received remuneration amounting to more than £60,000 in either year.
Trustees received no remuneration and were not reimbursed for any of their expenses in
The average weekly number of employees during the year, was as follows:

	2024	2023
	No.	No.
Charitable Activities	4	3
Governance	2	3
	<u>6</u>	<u>6</u>

10. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2024	2023
	£	£
This is stated after charging:		
Depreciation	711	655
Lease payments recognised as an expense	12,284	10,176
Independent Examiner's Fee	<u>970</u>	<u>177</u>

11. CORPORATION TAX

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

12. TANGIBLE FIXED ASSETS

	Fixtures and Fittings	Total
	£	£
<u>Cost:</u>		
At 1st September 2023	9,412	9,412
Additions	933	933
Disposals	-	-
At 31st August 2024	<u>10,345</u>	<u>10,345</u>
<u>Depreciation:</u>		
At 1st September 2023	6,791	6,791
Charge for Year	711	711
At 31st August 2024	<u>7,502</u>	<u>7,502</u>
<u>Net Book Value:</u>		
At 31st August 2024	<u>2,843</u>	<u>2,843</u>
At 31st August 2023	<u>2,621</u>	<u>2,621</u>

13. DEBTORS

	2024	2023
	£	£
Prepayments and Accrued Income	737	1,190
	<u>737</u>	<u>1,190</u>

14. CREDITORS: Amounts Falling Due Within One Year

	2024	2023
	£	£
Accruals and Deferred Income	1,895	925
	<u>1,895</u>	<u>925</u>

15. LEASING COMMITMENTS

The charity had total commitments under non-cancellable operating leases as detailed below:

	2024	2023
	£	£
<u>Operating Leases Which Expire:</u>		
Within One Year	9,600	-
Between One to Five Years	16,000	10,600
After More than Five Years	-	-
	<u>25,600</u>	<u>10,600</u>

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YEAR ENDED 31ST AUGUST 2024

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Legal and Administrative Information	1.
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STEP continues to be successful in obtaining various small grants. These represent only a small part of STEP's income and are likely to remain a minor part of revenue. In order to maintain reserves, all events are planned based on being, or becoming, self sustaining in terms of running costs.

5. Reserves Policy

The trustees have set a level equivalent to 8 months of operating costs for the organisation as a desired level of reserves. The fund is a contingency in the event of a sudden reduction in income in order to protect the future operations of the organisation from the effects of any unforeseen circumstances. The reserves policy will be reviewed on an annual basis.

6. Future Plans

STEP continues to work within the area it covers to encourage and support people over 60 to attend our centre so improving their social isolation. We are also here to help where needed with the various problems that may occur. Our regular daily activities prove popular and our information cafe is a great place for members to meet their friends over a cuppa. We continue to market and promote our work across the area we cover.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities. In preparing this report advantage has been taken of the small companies exemption.

This report was approved and authorised for issue by the Trustees on 27th August 2025 and signed on their behalf by:

Pamela Gaunt

Chairman

STEP (SUPPORTING THE ELDERLY PEOPLE)
INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF STEP (SUPPORTING THE ELDERLY PEOPLE)

I report to the charity trustees on my examination of the financial statements of the charitable company for the year ended 31st August 2024 which are set out on pages 7 to 14.

Responsibilities and Basis of Report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under Section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (a) accounting records were not kept in respect of the company as required by Section 386 of the 2006 Act; or
- (b) the financial statements do not accord with those accounting records; or
- (c) the financial statements do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (d) the financial statement have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF STEP (SUPPORTING THE ELDERLY PEOPLE)

Independent Examiner's Statement (continued)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Julie A Young FCCA ACA
WALTER DAWSON & SON

Chartered Accountants
First Floor, Unit 12, Pennine
Business Park
Longbow Close
Bradley
Huddersfield
HD2 1GQ

27th August 2025

STEP (SUPPORTING THE ELDERLY PEOPLE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST AUGUST 2024

	Notes	Unrestricted Funds	Total 2024	Total 2023
		£	£	£
<u>INCOME AND ENDOWMENTS</u>				
<u>FROM:</u>				
Charitable Activities	5	111,018	111,018	112,002
Grants, Donations and Legacies	6	15,244	15,244	4,000
<u>TOTAL INCOME AND ENDOWMENTS</u>		<u>126,262</u>	<u>126,262</u>	<u>116,002</u>
<u>EXPENDITURE ON:</u>				
Charitable Activities	7	169,270	169,270	142,940
<u>TOTAL EXPENDITURE</u>		<u>169,270</u>	<u>169,270</u>	<u>142,940</u>
<u>NET MOVEMENTS IN FUNDS</u>		<u>(43,008)</u>	<u>(43,008)</u>	<u>(26,938)</u>
<u>RECONCILIATION OF FUNDS</u>				
Total Funds at 1st September 2023		248,888	248,888	275,826
Total Funds at 31st August 2024		<u>205,880</u>	<u>205,880</u>	<u>248,888</u>

All income and expenditure derive from continuing activities.

STEP (SUPPORTING THE ELDERLY PEOPLE)
BALANCE SHEET AS AT 31ST AUGUST 2024

		<u>2024</u>	<u>2023</u>
	<u>Notes</u>	£	£
<u>FIXED ASSETS</u>			
Tangible Assets	12	2,843	2,621
<u>CURRENT ASSETS</u>			
Debtors	13	737	1,190
Cash at Bank and in Hand		204,196	246,002
		<u>204,932</u>	<u>247,192</u>
<u>CREDITORS: Amounts Falling Due Within One Year</u>	14	<u>(1,895)</u>	<u>(925)</u>
<u>NET CURRENT ASSETS</u>		203,037	246,267
		<u>205,880</u>	<u>248,888</u>
The Funds of the Charity:			
<u>UNRESTRICTED FUNDS</u>			
General Funds		205,880	248,888
		<u>205,880</u>	<u>248,888</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006. Members have not required the company under Section 476 of the Act to have an audit for the year ended 31st August 2024. The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with Section 386 of the Act, and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company, as at 31st August 2024, and of its surplus for the year then ended in accordance with the requirements of Section 396 of the Act, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 27th August 2025 and signed on their behalf by:

Pamela Gaunt TRUSTEE

1. STATUTORY INFORMATION

STEP (Supporting the Elderly People) is a charitable company domiciled in England and Wales, registered number 06662077. The principal place of business is Shannon House, Off Spen Lane, Leeds, LS16 5EJ.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102), Charities SORP (FRS 102) and the Companies Act 2006.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

(a) Donations, Legacies and Similar Income

Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

(b) Grants Receivable and Local Authority Fees

Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income in the period for which it has been received.

3. ACCOUNTING POLICIES (continued)

(c) Expenditure

All expenditure is included on an accrual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

d) Staff Costs

Short term employee benefits are recognised as an expense in the period in which they are incurred. Redundancy and termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point the charity is demonstrably committed to either: terminate the employment of an employee or group of employees before normal retirement date; or provide termination benefits as a result of an offer made in order to encourage voluntary redundancy. The charity is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

(e) Tangible Fixed Assets

Tangible Fixed Assets are initially recognised at cost then depreciated over the term of their useful economic lives. Depreciation is provided on a reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Fixtures and Fittings	20% per annum on written down value
-----------------------	-------------------------------------

(f) Leasing

Rentals payable under operating leases are charged to the SOFA on a straight line basis over the period of the leases. The benefits of lease incentives are recognised in the SOFA over the lease period on a straight line basis.

(g) Fund Accounting

Funds held by the charity are either:

- . *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- . *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- . *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

(h) Cash Flow Statements

The charity qualifies as a small company under the Companies Act 2006. The trustees have elected to take advantage of the exemptions under SORP not to prepare a cash flow statement.

4. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Leeds LCC	107,261	107,261	107,261
Group Efforts	3,757	3,757	4,741
	<u>111,018</u>	<u>111,018</u>	<u>112,002</u>

6 INCOME FROM GRANTS, DONATIONS AND LEGACIES

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Grants	-	-	4,000
Donations	5,439	5,439	-
Legacies	9,805	9,805	-
	<u>15,244</u>	<u>15,244</u>	<u>4,000</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Minibus Hire and Outings	50,382	50,382	42,211
Travel Expenses	761	761	287
Support Costs	40,320	40,320	32,183
Staff Costs - Direct	77,807	77,807	68,259
	<u>169,270</u>	<u>169,270</u>	<u>142,940</u>

Note 8

8. SUPPORT COSTS

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Depreciation	711	711	655
Loss on Disposal	-	-	202
Light and Heat	7,008	7,008	3,379
Staff Costs - Admin	6,203	6,203	-
Rent	12,284	12,284	10,176
Insurance	504	504	832
Printing, Postage and Stationery	1,699	1,699	1,235
Equipment Lease	624	624	1,403
Repairs	1,021	1,021	4,189
Telephone	814	814	667
Accountancy	970	970	177
Sundries	7,135	7,135	5,902
Bank Charges	115	115	114
Rates and Water	293	293	417
Training	-	-	370
Fundraising Expenses	-	-	1,603
Subscriptions	939	939	862
	<u>40,320</u>	<u>40,320</u>	<u>32,183</u>

9. STAFF COSTS AND TRUSTEES' REMUNERATION

	2024	2023
	£	£
Wages and Salaries	81,697	66,226
Social Security Costs	580	168
Other Pension Costs	1,734	1,865
	<u>84,010</u>	<u>68,259</u>

9. STAFF COSTS AND TRUSTEES REMUNERATION (continued)

No employee received remuneration amounting to more than £60,000 in either year.
Trustees received no remuneration and were not reimbursed for any of their expenses in
The average weekly number of employees during the year, was as follows:

	2024	2023
	No.	No.
Charitable Activities	4	3
Governance	2	3
	<u>6</u>	<u>6</u>

10. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2024	2023
	£	£
This is stated after charging:		
Depreciation	711	655
Lease payments recognised as an expense	12,284	10,176
Independent Examiner's Fee	<u>970</u>	<u>177</u>

11. CORPORATION TAX

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

12. TANGIBLE FIXED ASSETS

	Fixtures and Fittings	Total
	£	£
<u>Cost:</u>		
At 1st September 2023	9,412	9,412
Additions	933	933
Disposals	-	-
At 31st August 2024	<u>10,345</u>	<u>10,345</u>
<u>Depreciation:</u>		
At 1st September 2023	6,791	6,791
Charge for Year	711	711
At 31st August 2024	<u>7,502</u>	<u>7,502</u>
<u>Net Book Value:</u>		
At 31st August 2024	<u>2,843</u>	<u>2,843</u>
At 31st August 2023	<u>2,621</u>	<u>2,621</u>

13. DEBTORS

	2024	2023
	£	£
Prepayments and Accrued Income	737	1,190
	<u>737</u>	<u>1,190</u>

14. CREDITORS: Amounts Falling Due Within One Year

	2024	2023
	£	£
Accruals and Deferred Income	1,895	925
	<u>1,895</u>	<u>925</u>

15. LEASING COMMITMENTS

The charity had total commitments under non-cancellable operating leases as detailed below:

	2024	2023
	£	£
<u>Operating Leases Which Expire:</u>		
Within One Year	9,600	-
Between One to Five Years	16,000	10,600
After More than Five Years	-	-
	<u>25,600</u>	<u>10,600</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)

England & Wales - Charity number 1126445

Accounts

STEP (SUPPORTING THE ELDERLY PEOPLE)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST AUGUST 2023

Charity Commission Reference Number 1126445

Company Registered Number 06662077



WALTER DAWSON & SON
CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

STEP (SUPPORTING THE ELDERLY PEOPLE)
REPORT AND FINANCIAL STATEMENTS

<u>Contents</u>	<u>Page</u>
Legal and Administrative Information	1.
Statement of Trustees' Responsibilities	2.
Report of the Trustees	3 - 4.
Independent Examiner's Report	5 - 6.
Statement of Financial Activities	7.
Balance Sheet	8.
Notes to the Financial Statements	9 - 15.

STEP (SUPPORTING THE ELDERLY PEOPLE)
LEGAL AND ADMINISTRATIVE INFORMATION

1. CONSTITUTION

STEP (Supporting the Elderly People) is a company limited by a guarantee (Company No. 06662077) and a registered charity (Charity No. 1126445) governed by its Memorandum and Articles of Association.

2. DIRECTORS AND TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

<u>Chairman:</u>	Cherralyn Dennison
<u>Secretary:</u>	Wendy Moore
<u>Treasurer:</u>	Pamela Gaunt
<u>Trustees:</u>	Pamela Gaunt Janet Patrick-Marshall Patricia Llewellyn
<u>Independent Examiner:</u>	Walter Dawson & Son First Floor Unit 12 Pennine Business Park Longbow Close Bradley Huddersfield HD2 1GQ
<u>Bankers:</u>	Yorkshire Bank PLC 6 Otley Road Leeds LS26 2AA
<u>Registered Office:</u>	Shannon House Spen Lane Leeds LS16 5EJ

STEP (SUPPORTING THE ELDERLY PEOPLE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing a trustee's report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity's trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

In so far as the trustees are aware:

- (a) there is no relevant audit information of which the charitable company's auditors are unaware; And
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

STEP (SUPPORTING THE ELDERLY PEOPLE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2023

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31st August 2023 which are also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with the Charities Act 2011, Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

1. Structure, Governance and Management

The trustees are responsible for setting objectives and priorities for STEP, Whilst the day-to-day management is delegated by the STEP manager. The trustees are elected as required by current trustees from a waiting list.

2. Objectives and Activities

STEP objectives are the promotion of any charitable purposes for the benefit of older people in the area served by STEP and defined in the memorandum of association. This involves assisting individuals to resolve issues relating to benefits, home security, home heating and other personal/home problems. It also involves the organisation and promotion of a range of social events, designed to resolve social isolation issues, for example weekly drop-in/coffee mornings and day-outings. When planning the activities for the year, the trustees have considered the commission's guidance on public benefit.

3. Achievements and Performance

STEP membership continues to grow; the increase in numbers comes from outreach work, referrals, and member's word of mouth recommendation. There is continuing strong participation by members in all organised activities. Regular feedback from members bears testament to the quality of STEP's range of services and performance. STEP's achievements are down to efforts of the trustees, STEP managers, staff and volunteers.

STEP (SUPPORTING THE ELDERLY PEOPLE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2023

4. Financial Review

This is the third year of the 5-year contract (with a 5 year add on) from Leeds City Council to provide services for older people, awarded after STEP's successful bid. This funding together with additional monies from grants or contributions from organised events, covers salaries for the full-time manager, 5 part time staff and basic office running costs. STEP continues to be successful in obtaining various small grants. These represent only a small part of STEP's income and are likely to remain a minor part of revenue. In order to maintain reserves, all events are planned based on being, or becoming, self sustaining in terms of running costs.

5. Future Plans

STEP continues to work within the area it covers to encourage and support people over 60 to attend our centre to improve their social isolation. We are also here to help where needed with various problems that may occur. Our regular daily activities prove popular and our information cafe is a great place for members to meet their friends over a cuppa. We continue to market and promote our work across the area we cover.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice. In preparing this report advantage has been taken of the small companies exemption.

This report was approved and authorised for issue by the Trustees on 22/08/2024 and signed on their behalf by:

Pamela Gaunt

Chairman

STEP (SUPPORTING THE ELDERLY PEOPLE)
INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF STEP (SUPPORTING THE ELDERLY PEOPLE)

I report to the charity trustees on my examination of the financial statements of the charitable company for the year ended 31st August 2023 which are set out on pages 7 to 15.

Responsibilities and Basis of Report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under Section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (a) accounting records were not kept in respect of the company as required by Section 386 of the 2006 Act; or
- (b) the financial statements do not accord with those accounting records; or
- (c) the financial statements do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (d) the financial statement have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF STEP (SUPPORTING THE ELDERLY PEOPLE)

Independent Examiner's Statement (continued)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Julie Young FCCA ACA
WALTER DAWSON & SON

Chartered Accountants
First Floor, Unit 12, Pennine
Business Park
Longbow Close
Bradley
Huddersfield
HD2 1GQ

22 August 2024

STEP (SUPPORTING THE ELDERLY PEOPLE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST AUGUST 2023

	Notes	Unrestricted Funds	Total 2023	Total 2022
		£	£	£
<u>INCOME AND ENDOWMENTS</u>				
<u>FROM:</u>				
Charitable Activities	5	121,010	121,010	108,398
Other	6	-	-	-
<u>TOTAL INCOME AND ENDOWMENTS</u>		<u>121,010</u>	<u>121,010</u>	<u>108,398</u>
<u>EXPENDITURE ON:</u>				
Charitable Activities	7	45,334	45,334	15,524
Other	8	102,614	102,614	15,773
<u>TOTAL EXPENDITURE</u>		<u>147,948</u>	<u>147,948</u>	<u>31,297</u>
<u>NET MOVEMENTS IN FUNDS</u>		<u>(26,938)</u>	<u>(26,938)</u>	<u>77,101</u>
<u>RECONCILIATION OF FUNDS</u>				
Total Funds at 1st September 2022		275,826	275,826	198,725
Total Funds at 31st August 2023		<u>248,888</u>	<u>248,888</u>	<u>275,826</u>

All incoming resources and resources expended derive from continuing activities.

STEP (SUPPORTING THE ELDERLY PEOPLE)
BALANCE SHEET AS AT 31ST AUGUST 2023

		<u>2023</u>		<u>2022</u>	
	<u>Notes</u>	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	12		2,621		5,102
<u>CURRENT ASSETS</u>					
Debtors	13	1,190		692	
Cash at Bank and in Hand		246,002		272,532	
		<u>247,192</u>		<u>273,224</u>	
<u>CREDITORS: Amounts Falling Due Within One Year</u>					
	14	<u>(925)</u>		<u>(2,501)</u>	
<u>NET CURRENT ASSETS</u>					
			246,267		270,723
			<u>248,888</u>		<u>275,826</u>
The Funds of the Charity:					
<u>UNRESTRICTED FUNDS</u>					
General Funds	17	248,888		275,826	
Designated Funds		<u>-</u>		<u>-</u>	
			248,888		275,826
			<u>248,888</u>		<u>275,826</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006. Members have not required the company under Section 476 of the Act to have an audit for the year ended 31st August 2023. The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with Section 386 of the Act, and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company, as at 31st August 2023, and of its surplus for the year then ended in accordance with the requirements of Section 396 of the Act, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 22nd August 2024 and signed on their behalf by:

Pamela Gaunt TRUSTEE

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2023

1. STATUTORY INFORMATION

STEP (Supporting the Elderly People) is a charitable company domiciled in England and Wales, registered number 06662077. The principal place of business is Shannon House, Off Spen Lane, Leeds, LS16 5EJ.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102), Charities SORP (FRS 102) and the Companies Act 2006.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

(a) Donations, Legacies and Similar Incoming Resources

Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

(b) Grants Receivable and Local Authority Fees

Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income resources in the period for which it has been received.

(c) Investment Income and Rental Income

Income from investments and from rental income is included in the SOFA in the year in which it is receivable.

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2023

3. ACCOUNTING POLICIES (continued)

(d) Expenditure

All expenditure is included on an annual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

(e) Tangible Fixed Assets

Depreciation is provided on a reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Fixtures and Fittings	20% per annum on written down value
-----------------------	-------------------------------------

(f) Leasing

Rentals payable under operating leases are charged to the SOFA on a straight line basis over the period of the leases. The benefits of lease incentives are recognised in the SOFA over the lease period on a straight line basis.

(g) Fund Accounting

Funds held by the charity are either:

- . *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- . *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- . *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2023

3. ACCOUNTING POLICIES (continued)

(h) Cash Flow Statements

The charity qualifies as a small company under the Companies Act 2006. The trustees have elected to take advantage of the exemptions under FRS 102 not to prepare a cash flow statement.

4. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

5. CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2023	Total 2022
	£	£	£
Leeds LCC	107,261	107,261	107,261
Employment Allowance	5,008	5,008	4,182
Group Efforts	4,741	4,741	150
Grants	4,000	4,000	(3,195)
	<u>121,010</u>	<u>121,010</u>	<u>108,398</u>

6. OTHER INCOME

	Unrestricted Funds	Total 2023	Total 2022
	£	£	£
LCC Business Rates Grant	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2023

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2023	Total 2022
	£	£	£
Minibus Hire and Outings	42,211	42,211	9,794
Travel Expenses	287	287	1,681
Training	370	370	391
Fundraising Expenses	1,603	1,603	2,814
Subscriptions	863	863	844
	<u>45,334</u>	<u>45,334</u>	<u>15,524</u>

8. OTHER COSTS

	Unrestricted Funds	Total 2023	Total 2022
	£	£	£
Depreciation	655	655	1,276
Loss on Disposal	202	202	-
Light and Heat	3,379	3,379	9,793
Wages	73,267	73,267	59,571
Rent	10,176	10,176	(71,908)
Insurance	832	832	940
Printing, Postage and Stationery	1,235	1,235	606
Equipment Lease	1,403	1,403	1,232
Repairs	4,189	4,189	6,043
Telephone	667	667	1,118
Accountancy	177	177	834
Sundries	5,902	5,902	5,814
Bank Charges	114	114	15
Rates and Water	417	417	439
	<u>102,614</u>	<u>102,614</u>	<u>15,773</u>

9. STAFF COSTS AND TRUSTEES' REMUNERATION

	2023	2022
	£	£
Wages and Salaries	66,226	53,017
Social Security Costs	5,176	5,014
Other Pension Costs	1,865	1,541
	<u>73,267</u>	<u>59,571</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2023

9. STAFF COSTS AND TRUSTEES REMUNERATION (continued)

No employee received remuneration amounting to more than £60,000 in either year.

Trustees received no remuneration and were not reimbursed for any of their expenses in

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	<u>2023</u>	<u>2022</u>
	No.	No.
Charitable Activities	3	3
Governance	3	3
	<u>6</u>	<u>6</u>

10. NET INCOME/(EXPENDITURE) FOR THE YEAR

	<u>2023</u>	<u>2022</u>
	£	£
This is stated after charging:		
Depreciation	655	1,276
Accountants Fee	177	834
	<u>832</u>	<u>2,110</u>

11. CORPORATION TAX

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

STEP (SUPPORTING THE ELDERLY PEOPLE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST AUGUST 2023

12. TANGIBLE FIXED ASSETS

	Motor Vehicles	Fixtures and Fittings	Total
	£	£	£
<u>Cost:</u>			
At 1st September 2022	5,375	9,037	14,412
Additions	-	375	375
Disposals	(5,375)	-	(5,375)
At 31st August 2023	-	9,412	9,412
<u>Depreciation:</u>			
At 1st September 2022	3,173	6,136	9,309
Charge for Year	-	655	655
Disposal Depreciation	(3,173)	-	(3,173)
At 31st August 2023	-	6,791	6,791
<u>Net Book Value:</u>			
At 31st August 2023	-	2,621	2,621
At 31st August 2022	2,202	2,901	5,103

13. DEBTORS

	2023	2022
	£	£
Prepayments and Accrued Income	1,190	692
	1,190	692

14. CREDITORS: Amounts Falling Due Within One Year

	2023	2022
	£	£
Accruals and Deferred Income	925	2,501
	925	2,501

15. LEASING COMMITMENTS

The charity had total commitments under non-cancellable operating leases as detailed

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2023

	<u>2023</u>	<u>2022</u>
	£	£
<u>Operating Leases Which Expire:</u>		
Within One Year	-	-
Between One to Five Years	10,600	24,733
After More than Five Years	-	-
	<u>10,600</u>	<u>24,733</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>General Funds</u>	<u>Total Funds</u>
	£	£
Tangible Fixed Assets	2,621	7,163
Current Assets	247,192	244,191
Current Liabilities	(925)	(72,006)
Net Assets at 31st August 2023	<u>248,888</u>	<u>179,348</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2023

17. MOVEMENT IN FUNDS

	At 1st September 2022	Income	Expen- diture	At 31st August 2023
	£	£	£	£
<u>Unrestricted Funds</u>				
General Funds	275,826	121,010	(147,948)	248,888
Total Unrestricted Funds	275,826	121,010	(147,948)	248,888
 TOTAL FUNDS	 275,826	 121,010	 (147,948)	 248,888

Accounts

STEP (SUPPORTING THE ELDERLY PEOPLE)
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2022

Charity Commission Reference Number 1126445

Company Registered Number 06662077



WALTER DAWSON & SON

CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

**First Floor, Unit 12, Pennine Business
Park
Longbow Close
Bradley
Huddersfield
HD2 1GQ**

STEP (SUPPORTING THE ELDERLY PEOPLE)
REPORT AND FINANCIAL STATEMENTS

<u>Contents</u>	<u>Page</u>
	1.
Legal and Administrative Information	
Statement of Trustees' Responsibilities	2.
Report of the Trustees	3 - 4.
Independent Examiner's Report	5 - 6.
Statement of Financial Activities	7.
Balance Sheet	8.
Notes to the Financial Statements	9 - 15.
<u>STEP (SUPPORTING THE ELDERLY PEOPLE) LEGAL AND ADMINISTRATIVE INFORMATION</u>	

1. CONSTITUTION

STEP (Supporting the Elderly People) is a company limited by a guarantee (Company No. 06662077) and a registered charity (Charity No. 1126445) governed by its Memorandum and Articles of Association.

2. DIRECTORS AND TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Chairman: Cherralyn
Dennison

Secretary: Wendy Moore

Treasurer: Pamela Gaunt

Trustees: Pamela Gaunt
Janet Patrick-
Marshall

Independent Examiner: Patricia Llewellyn

Walter Dawson &
Son
First Floor Unit 12
Pennine Business
Park
Longbow Close
Bradley
Huddersfield
HD2 1GQ

Bankers:

Yorkshire Bank PLC
6 Otley Road
Leeds
LS26 2AA

Registered Office:

Shannon House
Spen Lane
Leeds
LS16 5EJ

STEP (SUPPORTING THE ELDERLY PEOPLE) STATEMENT OF TRUSTEES'
RESPONSIBILITIES

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing a trustee's report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity's trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

In so far as the trustees are aware:

- (a) there is no relevant audit information of which the charitable company's auditors are unaware; And
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

STEP (SUPPORTING THE ELDERLY
PEOPLE) REPORT OF THE TRUSTEES FOR
THE YEAR ENDED 31ST AUGUST 2022

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31st August 2022 which are also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with the Charities Act 2011, Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

1. Structure, Governance and Management

The trustees are responsible for setting objectives and priorities for STEP, Whilst the day-to-day management is delegated by the STEP manager. The trustees are elected as required by current trustees from a waiting list.

2. Objectives and Activities

STEP objectives are the promotion of any charitable purposes for the benefit of older people in the area served by STEP and defined in the memorandum of association. This involves assisting individuals to resolve issues relating to benefits, home security, home heating and other personal/home problems. It also involves the organisation and promotion of a range of social events, designed to resolve social isolation issues, for example weekly drop-in/coffee mornings and day-outings. When planning the activities for the year, the trustees have considered the commission's guidance on public benefit.

3. Achievements and Performance

STEP membership continues to grow; the increase in numbers comes from outreach work, referrals, and member's word of mouth recommendation. There is continuing strong participation by members in all organised activities. Regular feedback from members bears testament to the quality of STEP's range of services and performance. STEP's achievements are down to efforts of the trustees, STEP managers, staff and volunteers.

STEP (SUPPORTING THE ELDERLY PEOPLE) REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST AUGUST 2022

4. Financial Review

This is the third year of the 5-year contract (with a 5 year add on) from Leeds City Council to provide services for older people, awarded after STEP's successful bid. This funding together with additional monies from grants or contributions from organised events, covers salaries for the full-time manager, 5 part time staff and basic office running costs. STEP continues to be successful in obtaining various small grants. These represent only a small part of STEP's income and are likely to remain a minor part of revenue. In order to maintain reserves, all events are planned based on being, or becoming, self sustaining in terms of running costs.

5. Future Plans

STEP continues to work within the area it covers to encourage and support people over 60 to attend our centre to improve their social isolation. We are also here to help where needed with various problems that may occur. Our regular daily activities prove popular and our information cafe is a great place for members to meet their friends over a cuppa. We continue to market and promote our work across the area we cover.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice. In preparing this report advantage has been taken of the small companies exemption.

This report was approved and authorised for issue by the Trustees on 16th May 2023 and signed on their behalf by:

Pamela Gaunt

Chairman

STEP (SUPPORTING THE ELDERLY PEOPLE) INDEPENDENT EXAMINER'S
REPORT TO THE TRUSTEES OF STEP (SUPPORTING THE ELDERLY PEOPLE)

I report to the charity trustees on my examination of the financial statements of the charitable company for the year ended 31st August 2022 which are set out on pages 7 to 15.

Responsibilities and Basis of Report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under Section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (a) accounting records were not kept in respect of the company as required by Section 386 of the 2006 Act; or
- (b) the financial statements do not accord with those accounting records; or
- (c) the financial statements do not comply with the accounting requirements of Section

396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or

- (d) the financial statement have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STEP
(SUPPORTING THE ELDERLY PEOPLE)

Independent Examiner's Statement (continued)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Julie Young FCCA ACA
WALTER DAWSON & SON

Chartered Accountants

First Floor, Unit 12, Pennine
Business Park
Longbow Close
Bradley
Huddersfield
HD2 1GQ

16th May 2023

STEP (SUPPORTING THE ELDERLY PEOPLE) STATEMENT OF FINANCIAL
ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR
ENDED 31ST AUGUST 2022Notes

INCOME AND ENDOWMENTS FROM:

Charitable Activities	5
Other	6

TOTAL INCOME AND ENDOWMENTS

EXPENDITURE ON:

Charitable Activities	7
Other	8

TOTAL EXPENDITURE NET MOVEMENTS IN FUNDS

RECONCILIATION OF FUNDS

Total Funds at 1st September 2021

Total Funds at 31st August 2022

£

£

£

			142,7
108,398	108,398	13	
-	-	-	
108,398	108,398	142,7	
		13	
		8,9	
15,524	15,524	58	
15,773	15,773	114,3	
		78	
31,297	31,297	123,3	
		36	
77,101	77,101	19,3	
		77	
		179,3	
198,725	198,725	48	
275,826	275,826	198,7	
		25	

Unrestricted Total Total Funds 2022 2021

All incoming resources and resources expended derive from continuing activities.

STEP (SUPPORTING THE ELDERLY PEOPLE) BALANCE SHEET AS AT 31ST

AUGUST 2022

<u>FIXED ASSETS</u>	<u>Notes</u>	<u>2022</u>	<u>2021</u>
<u>Tangible Assets</u>		£	£
	12		
<u>CURRENT ASSETS</u>			
Debtors		5,102	5,9
Cash at Bank and in Hand	13		10
		692	817
		<u>272,532</u>	<u>277,083</u>
		273,224	277,90
			0
<u>CREDITORS: Amounts Falling</u>			(85,08
<u>Due Within One Year</u>	14	(2,501)	5)

				192,815
<u>NET CURRENT ASSETS</u>				<u>198,725</u>
				270,723
				<u>275,826</u>
The Funds of the Charity:				
				198,7
<u>UNRESTRICTED FUNDS</u>				25
General Funds		275,826		
Designated Funds	17	-		
				275,826
				<u>198,725</u>
				<u>275,826</u>
				<u>198,725</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006. Members have not required the company under Section 476 of the Act to have an audit for the year ended 31st August 2022. The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with Section 386 of the Act, and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company, as at 31st August 2022, and of its surplus for the year then ended in accordance with the requirements of Section 396 of the Act, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 16th May 2023 and signed on their behalf by:

Pamela Gaunt TRUSTEE

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2022

1. STATUTORY INFORMATION

STEP (Supporting the Elderly People) is a charitable company domiciled in England and Wales, registered number 06662077. The principal place of business is Shannon House, Off Spen Lane, Leeds, LS16 5EJ.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102), Charities SORP (FRS 102) and the Companies Act 2006.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

(a) Donations, Legacies and Similar Incoming Resources

Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

(b) Grants Receivable and Local Authority Fees

Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income resources in the period for which it has been received.

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2022

(c) Investment Income and Rental Income

Income from investments and from rental income is included in the SOFA in the year in which it is receivable.

3. ACCOUNTING POLICIES (continued)

(d) Expenditure

All expenditure is included on an annual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

(e) Tangible Fixed Assets

Depreciation is provided on a reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Fixtures and Fittings	20% per annum on written down value
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(f) Leasing

Rentals payable under operating leases are charged to the SOFA on a straight line basis over the period of the leases. The benefits of lease incentives are recognised in the SOFA over the lease period on a straight line basis.

(g) Fund Accounting

Funds held by the charity are either:

- . *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- . *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- . *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2022

when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. ACCOUNTING POLICIES (continued)

(h) Cash Flow Statements

The charity qualifies as a small company under the Companies Act 2006. The trustees have elected to take advantage of the exemptions under FRS 102 not to prepare a cash flow statement.

4. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per

member of the

Group Efforts
Room Hire
Grants

charity.

5. CHARITABLE

ACTIVITIES

Leeds LCC
Employment
Allowance

6. OTHER INCOME

7. CHARITABLE ACTIVITIES

Unrestricted Funds	Total 2022	Total 2021
£	£	£
9,794	9,794	
1,68	1,68	4,630
<u>1</u>	<u>1</u>	<u>618</u>
<u>391</u>	<u>391</u>	
2,814	2,814	990
844	844	2,280
<u>15,524</u>	<u>15,524</u>	<u>440</u>
		8,9
		58

OTHER COSTS

Unrestricted	Total	
Funds	2022	Total
		2021

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2022

	£	£	£
Depreciation	1,276	1,276	1,4
Light and Heat	9,793	9,793	78
Wages	59,571	59,571	9,9
Rent	(71,908 (	71,908)	62
Insurance	)	940	65,8
Printing, Postage and Stationery	940	60	72
Equipment Lease	60	6	13,0
Repairs	6	1,232	00
Telephone	1,232	6,043	07
Accountancy	6,043	1,11	2,1
Sundries	1,11	8	93
Bank Charges	8	834	1,3
Rates and Water	834	5,814	67
	5,814	15	9,8
	15	439	91
<u>STAFF COSTS AND TRUSTEES'</u>	43	15,773	1,3
<u>REMUNERATION</u>	9		96
	15,773		912
		2022	6,386
			-
			5
			15
			114,3
			78

9. 2021
9. STAFF COSTS AND TRUSTEES REMUNERATION (continued)

No employee received remuneration amounting to more than £60,000 in either year.

Trustees received no remuneration and were not reimbursed for any of their expenses in

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	£	£	£
<u>Cost:</u>			13,9
At 1st September 2021			44
Additions			468
At 31st August 2022		8,56	14,412
<u>Depreciation:</u>	5,375	9	
At 1st September 2021		468	8,0
Charge for Year	5,375	9,037	34
At 31st August 2022			1,2
			76
<u>Net Book Value:</u>	2,6	5,41	9,3
At 31st August 2022	23	1	10
At 31st August 2021	550	725	
	3,173	6,136	
			5,1
			02
	2,202	2,901	5,9
	2,752	3,158	10
		2022	2021
		No.	No.
Charitable Activities			3
Governance			3
			6
			3

	2022	6
		2021
	£	£
	1,276	1,4
	834	78
		9
		12

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2022

11. CORPORATION TAX

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

12. TANGIBLE FIXED ASSETS

Motor Vehicles	Fixtures and Fittings	Total
-------------------	--------------------------	-------

13. <u>DEBTORS</u>	2022	2021
	£	£
Prepayments and Accrued Income	692	8
	<u>692</u>	<u>17</u>
		<u>8</u>
		17

14. CREDITORS: Amounts Falling Due Within One Year

	2022	2021
	£	£
Accruals and Deferred Income	2,501	85,0
	<u>2,501</u>	<u>85</u>
		<u>85,085</u>

15. LEASING COMMITMENTS

The charity had total commitments under non-cancellable operating leases as detailed

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2022

	2022	2021
	£	£
<u>Operating Leases Which Expire:</u>		
Within One Year		
Between One to Five Years	24,733	-
After More than Five Years	-	-
	<u>24,733</u>	<u>-</u>
		-

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds		Total Funds
<u>17. MOVEMENT IN FUNDS</u>	<u>198,725</u>	<u>108,398</u>	<u>(31,297)</u>
	<u>198,725</u>	<u>108,398</u>	<u>(31,297)</u>
	<u>198,725</u>	<u>108,398</u>	<u>(31,297)</u>
	<u>198,725</u>	<u>108,398</u>	<u>(31,297)</u>

Unrestricted
Funds

General Funds
Total Unrestricted
Funds

TOTAL FUNDS

At 1st September 2021 diture	At 31st Expen- August Income 2022		
£	£	£	
£			

STEP (SUPPORTING THE ELDERLY PEOPLE)

England & Wales - Charity number 1126445

Accounts

STEP (SUPPORTING THE ELDERLY PEOPLE)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST AUGUST 2021

Charity Commission Reference Number 1126445

Company Registered Number 06662077



WALTER DAWSON & SON

CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

**7 Wellington Road East
Dewsbury
West Yorkshire
WF13 1HF**

STEP (SUPPORTING THE ELDERLY PEOPLE)
REPORT AND FINANCIAL STATEMENTS

<u>Contents</u>	<u>Page</u>
Legal and Administrative Information	1.
Statement of Trustees' Responsibilities	2.
Report of the Trustees	3 - 4.
Independent Examiner's Report	5 - 6.
Statement of Financial Activities	7.
Balance Sheet	8.
Notes to the Financial Statements	9 - 15.

STEP (SUPPORTING THE ELDERLY PEOPLE)
LEGAL AND ADMINISTRATIVE INFORMATION

1. CONSTITUTION

STEP (Supporting the Elderly People) is a company limited by a guarantee (Company No. 06662077) and a registered charity (Charity No. 1126445) governed by its Memorandum and Articles of Association.

2. DIRECTORS AND TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Chairman: Cherralyn Dennison

Secretary: Wendy Moore

Treasurer: Pamela Gaunt

Trustees: Pamela Gaunt
Janet Patrick-Marshall
Patricia Llewellyn

Independent Examiner: Walter Dawson & Son
7 Wellington Road East
Dewsbury
WF13 1HF

Bankers: Yorkshire Bank PLC
6 Otley Road
Leeds
LS26 2AA

Registered Office: 244 Queenswood Drive
Leeds
LS6 3ND

STEP (SUPPORTING THE ELDERLY PEOPLE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing a trustee's report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity's trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

In so far as the trustees are aware:

- (a) there is no relevant audit information of which the charitable company's auditors are unaware; And
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

STEP (SUPPORTING THE ELDERLY PEOPLE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2021

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31st August 2021 which are also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with the Charities Act 2011, Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

1. Structure, Governance and Management

The trustees are responsible for setting objectives and priorities for STEP, Whilst the day-to-day management is delegated by the STEP manager. The trustees are elected as required by current trustees from a waiting list.

2. Objectives and Activities

STEP objectives are the promotion of any charitable purposes for the benefit of older people in the area served by STEP and defined in the memorandum of association. This involves assisting individuals to resolve issues relating to benefits, home security, home heating and other personal/home problems. It also involves the organisation and promotion of a range of social events, designed to resolve social isolation issues, for example weekly drop-in/coffee mornings and day-outings. When planning the activities for the year, the trustees have considered the commission's guidance on public benefit.

3. Achievements and Performance

STEP membership continues to grow; the increase in numbers comes from outreach work, referrals, and member's word of mouth recommendation. There is continuing strong participation by members in all organised activities. Regular feedback from members bears testament to the quality of STEP's range of services and performance. STEP's achievements are down to efforts of the trustees, STEP managers, staff and volunteers.

STEP (SUPPORTING THE ELDERLY PEOPLE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2021

4. Financial Review

This is the third year of the 5-year contract (with a 5 year add on) from Leeds City Council to provide services for older people, awarded after STEP's successful bid. This funding together with additional monies from grants or contributions from organised events, covers salaries for the full-time manager, 5 part time staff and basic office running costs. STEP continues to be successful in obtaining various small grants. These represent only a small part of STEP's income and are likely to remain a minor part of revenue. In order to maintain reserves, all events are planned based on being, or becoming, self sustaining in terms of running costs.

5. Future Plans

STEP continues to work within the area it covers to encourage and support people over 60 to attend our centre to improve their social isolation. We are also here to help where needed with various problems that may occur. Our regular daily activities prove popular and our information cafe is a great place for members to meet their friends over a cuppa. We continue to market and promote our work across the area we cover.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice. In preparing this report advantage has been taken of the small companies exemption.

This report was approved and authorised for issue by the Trustees on 15th June 2022 and signed on their behalf by:

Pamela Gaunt

Chairman

STEP (SUPPORTING THE ELDERLY PEOPLE)
INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF STEP (SUPPORTING THE ELDERLY PEOPLE)

I report to the charity trustees on my examination of the financial statements of the charitable company for the year ended 31st August 2021 which are set out on pages 7 to 15.

Responsibilities and Basis of Report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under Section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (a) accounting records were not kept in respect of the company as required by Section 386 of the 2006 Act; or
- (b) the financial statements do not accord with those accounting records; or
- (c) the financial statements do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (d) the financial statement have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF STEP (SUPPORTING THE ELDERLY PEOPLE)

Independent Examiner's Statement (continued)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Graham Atkinson FCA
WALTER DAWSON & SON

Chartered Accountants
7 Wellington Road East
Dewsbury
West Yorkshire
WF13 1HF

15th June 2022

STEP (SUPPORTING THE ELDERLY PEOPLE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST AUGUST 2021

	Notes	Unrestricted Funds	Total 2021	Total 2020
		£	£	£
<u>INCOME AND ENDOWMENTS</u>				
<u>FROM:</u>				
Charitable Activities	5	142,713	142,713	154,839
Other	6	-	-	10,000
<u>TOTAL INCOME AND ENDOWMENTS</u>		<u>142,713</u>	<u>142,713</u>	<u>164,839</u>
<u>EXPENDITURE ON:</u>				
Charitable Activities	7	8,958	8,958	11,312
Other	8	114,378	114,378	116,611
<u>TOTAL EXPENDITURE</u>		<u>123,336</u>	<u>123,336</u>	<u>127,923</u>
<u>NET MOVEMENTS IN FUNDS</u>		<u>19,377</u>	<u>19,377</u>	<u>36,916</u>
<u>RECONCILIATION OF FUNDS</u>				
Total Funds at 1st September 2020		179,348	179,348	142,432
Total Funds at 31st August 2021		<u>198,725</u>	<u>198,725</u>	<u>179,348</u>

All incoming resources and resources expended derive from continuing activities.

STEP (SUPPORTING THE ELDERLY PEOPLE)
BALANCE SHEET AS AT 31ST AUGUST 2021

		<u>2021</u>		<u>2020</u>	
	<u>Notes</u>	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	12		5,910		7,163
<u>CURRENT ASSETS</u>					
Debtors	13	817		883	
Cash at Bank and in Hand		277,083		243,308	
		<u>277,900</u>		<u>244,191</u>	
<u>CREDITORS: Amounts Falling Due Within One Year</u>	14	<u>(85,084)</u>		<u>(72,006)</u>	
<u>NET CURRENT ASSETS</u>			192,815		172,185
			<u>198,725</u>		<u>179,348</u>
The Funds of the Charity:					
<u>UNRESTRICTED FUNDS</u>					
General Funds	17	198,725		179,348	
Designated Funds		-		-	
			198,725		179,348
			<u>198,725</u>		<u>179,348</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006. Members have not required the company under Section 476 of the Act to have an audit for the year ended 31st August 2021. The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with Section 386 of the Act, and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company, as at 31st August 2021, and of its surplus for the year then ended in accordance with the requirements of Section 396 of the Act, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 15th June 2021 and signed on their behalf by:

Pamela Gaunt TRUSTEE

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2021

1. STATUTORY INFORMATION

STEP (Supporting the Elderly People) is a charitable company domiciled in England and Wales, registered number 06662077. The principal place of business is 244 Queenswood Drive, Leeds, LS6 3ND.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102), Charities SORP (FRS 102) and the Companies Act 2006.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

(a) Donations, Legacies and Similar Incoming Resources

Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

(b) Grants Receivable and Local Authority Fees

Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income resources in the period for which it has been received.

(c) Investment Income and Rental Income

Income from investments and from rental income is included in the SOFA in the year in which it is receivable.

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2021

3. ACCOUNTING POLICIES (continued)

(d) Expenditure

All expenditure is included on an annual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

(e) Tangible Fixed Assets

Depreciation is provided on a reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Fixtures and Fittings	20% per annum on written down value
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(f) Leasing

Rentals payable under operating leases are charged to the SOFA on a straight line basis over the period of the leases. The benefits of lease incentives are recognised in the SOFA over the lease period on a straight line basis.

(g) Fund Accounting

Funds held by the charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2021

3. ACCOUNTING POLICIES (continued)

(h) Cash Flow Statements

The charity qualifies as a small company under the Companies Act 2006. The trustees have elected to take advantage of the exemptions under FRS 102 not to prepare a cash flow statement.

4. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

5. CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2021	Total 2020
	£	£	£
Leeds LCC	137,179	137,179	121,414
Employment Allowance	4,185	4,185	3,203
Group Efforts	199	199	14,767
Room Hire	600	600	2,748
Grants	550	550	12,707
	<u>142,713</u>	<u>142,713</u>	<u>154,839</u>

6. OTHER INCOME

	Unrestricted Funds	Total 2021	Total 2020
	£	£	£
LCC Business Rates Grant	-	-	10,000
	<u>-</u>	<u>-</u>	<u>10,000</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2021

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2021	Total 2020
	£	£	£
Minibus Hire and Outings	4,630	4,630	4,807
Travel Expenses	618	618	395
Training	990	990	2,726
Fundraising Expenses	2,280	2,280	2,783
Subscriptions	440	440	601
	<u>8,958</u>	<u>8,958</u>	<u>11,312</u>

8. OTHER COSTS

	Unrestricted Funds	Total 2021	Total 2020
	£	£	£
Depreciation	1,478	1,478	1,790
Light and Heat	9,962	9,962	10,369
Wages	65,872	65,872	77,074
Rent	13,000	13,000	13,000
Insurance	1,407	1,407	917
Printing, Postage and Stationery	2,193	2,193	587
Equipment Lease	1,367	1,367	1,370
Repairs	9,891	9,891	5,397
Telephone	1,396	1,396	1,532
Legal and Professional	-	-	851
Accountancy	912	912	810
Sundries	6,386	6,386	1,911
Rates and Water	515	515	1,003
	<u>114,378</u>	<u>114,378</u>	<u>116,611</u>

9. STAFF COSTS AND TRUSTEES' REMUNERATION

	2021	2020
	£	£
Wages and Salaries	59,159	71,108
Social Security Costs	5,118	4,473
Other Pension Costs	1,596	1,493
	<u>65,872</u>	<u>77,074</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2021

9. STAFF COSTS AND TRUSTEES REMUNERATION (continued)

No employee received remuneration amounting to more than £60,000 in either year.
Trustees received no remuneration and were not reimbursed for any of their expenses in
The average weekly number of employees during the year, calculated on the basis of full
time equivalents, was as follows:

	<u>2021</u>	<u>2020</u>
	No.	No.
Charitable Activities	3	3
Governance	3	3
	<u>6</u>	<u>6</u>

10. NET INCOME/(EXPENDITURE) FOR THE YEAR

	<u>2021</u>	<u>2020</u>
	£	£
This is stated after charging:		
Depreciation	1,478	1,790
Accountants Fee	912	810
	<u>2,390</u>	<u>2,600</u>

11. CORPORATION TAX

The charity is exempt from tax on income and gains falling within Section 505 of the
Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent
that these are applied to its charitable objectives.

12. TANGIBLE FIXED ASSETS

	<u>Motor Vehicles</u>	<u>Fixtures and Fittings</u>	<u>Total</u>
	£	£	£
<u>Cost:</u>			
At 1st September 2020	5,375	8,344	13,719
Additions	-	225	225
At 31st August 2021	<u>5,375</u>	<u>8,569</u>	<u>13,944</u>
<u>Depreciation:</u>			
At 1st September 2020	1,935	4,621	6,556
Charge for Year	688	790	1,478
At 31st August 2021	<u>2,623</u>	<u>5,411</u>	<u>8,034</u>
<u>Net Book Value:</u>			
At 31st August 2021	<u>2,752</u>	<u>3,158</u>	<u>5,910</u>
At 31st August 2020	<u>3,440</u>	<u>3,723</u>	<u>7,163</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2021

13. DEBTORS

	<u>2021</u>	<u>2020</u>
	£	£
Prepayments and Accrued Income	817	883
	<u>817</u>	<u>883</u>

14. CREDITORS: Amounts Falling Due Within One Year

	<u>2021</u>	<u>2020</u>
	£	£
Accruals and Deferred Income	85,084	72,006
	<u>85,084</u>	<u>72,006</u>

15. LEASING COMMITMENTS

The charity had total commitments under non-cancellable operating leases as detailed

	<u>2021</u>	<u>2020</u>
	£	£
<u>Operating Leases Which Expire:</u>		
Within One Year	-	-
Between One to Five Years	-	-
After More than Five Years	-	-
	<u>-</u>	<u>-</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>General Funds</u>	<u>Total Funds</u>
	£	£
Tangible Fixed Assets	5,910	7,163
Current Assets	277,900	244,191
Current Liabilities	(85,084)	(72,006)
Net Assets at 31st August 2021	<u>198,725</u>	<u>179,348</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2020

17. MOVEMENT IN FUNDS

	At 1st September 2020 £	Income £	Expen- diture £	At 31st August 2021 £
<u>Unrestricted Funds</u>				
General Funds	179,348	142,713	(123,336)	198,725
Total Unrestricted Funds	179,348	142,713	(123,336)	198,725
TOTAL FUNDS	179,348	142,713	(123,336)	198,725

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2020

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YEAR ENDED 31ST AUGUST 2020

Accounts

STEP (SUPPORTING THE ELDERLY PEOPLE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2020

The trustees present their report along with the financial statement of the charity for the year ended 31st August 2020.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the statement of Recommended Practice – Accounting and Reporting by Charities.

1. Structure & Governance

The Trustees are responsible for setting the objectives and priorities for STEP, whilst the day-to-day management is delegated by the STEP Manager. The Trustees are elected as required by current trustees from a waiting list.

2. Objectives & Activities

STEP objectives are the promotion of any charitable purposes for the benefit of older people in the area served by STEP and defined in the memorandum of Association. This involves assisting individuals to resolve issues relating to benefits, home security, home heating and other personal / home problems. It also involves the organisation and promotion of a range of social events, designed to resolve social isolation issues, for example weekly drop-in / coffee mornings and day-outings. When planning the activities for the year, the Trustees have considered the Commission's guidance on public benefit.

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This is the second year of the 5-year contract (with a 5 year add on) from Leeds City Council to provide services for older people, awarded after STEP's successful bid. This funding together with additional monies from grants or contribution from organised events, covers salaries for the full-time Manager, 5 part time staff, and basic office running costs.

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STEP (SUPPORTING THE ELDERLY PEOPLE)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST AUGUST 2020

Charity Commission Reference Number 1126445

Company Registered Number 06662077



WALTER DAWSON & SON

CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

7 Wellington Road East

Dewsbury

West Yorkshire

WF13 1HF

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REPORT AND FINANCIAL STATEMENTS

<u>Contents</u>	<u>Page</u>
Legal and Administrative Information	1.
Statement of Trustees' Responsibilities	2.
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The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

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Secretary: Wendy Moore

Treasurer: Pamela Gaunt

Trustees: Pamela Gaunt
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Patricia Llewellyn

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- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
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In so far as the trustees are aware:

- (a) there is no relevant audit information of which the charitable company's auditors are unaware; and
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

STEP (SUPPORTING THE ELDERLY PEOPLE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2020

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2. Objectives and Activities

STEP objectives are the promotion of any charitable purposes for the benefit of older people in the area served by STEP, and defined in the Memorandum of Association.

This involves assisting individuals to resolve issues relating to benefits, home security, home heating and other personal/home problems. It also involves the organisation and promotion of a range of social events, designed to resolve social isolation issues, for example weekly drop-in/coffee mornings and day outings.

When planning the activities for the year, the trustees have considered the Commission's guidance on public benefit.

3. Achievements and Performance

STEP membership continues to grow; the gradual increase in numbers comes from outreach work, referrals and member's word of-mouth recommendation.

There is continuing strong participation by members in all the organised activities. Regular feedback from members bears testament to the quality of STEP'S range of services and performance. STEP's achievements are down to the efforts of the trustees, STEP Manager, staff and volunteers.

STEP (SUPPORTING THE ELDERLY PEOPLE)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST AUGUST 2019

4. Financial Review

This is the fourth year of the 5-year contract (with a 5 year add on) from Leeds City Council to provide services for older people, awarded after STEP's successful bid. This funding together with additional monies from grants or contribution from organised events, covers the core running costs of the scheme.

STEP continues to be successful in obtaining various small grants. These represent only a small part of STEP's income and are likely to remain a minor part of revenue. In order to maintain reserves, all events are planned on the basis of being, or becoming, self sustaining in terms of running costs.

5. Future Plans

STEP continues to work within the area it covers to encourage and support people over 60 to attend our centre so improving their social isolation. We are also here to help where needed with the various problems that may occur. Our regular daily activities prove really popular and our information cafe is a great place for members to meet their friends over a cuppa.

We continue to market and promote our work across the area we cover.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice. In preparing this report advantage has been taken of the small companies exemption.

This report was approved and authorised for issue by the Trustees on 3rd June 2021 and signed on their behalf by:

Pamela Gaunt

Chairman

STEP (SUPPORTING THE ELDERLY PEOPLE)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STEP (SUPPORTING THE ELDERLY PEOPLE)

I report to the charity trustees on my examination of the financial statements of the charitable company for the year ended 31st August 2020 which are set out on pages 7 to 15.

Responsibilities and Basis of Report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under Section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (a) accounting records were not kept in respect of the company as required by Section 386 of the 2006 Act; or
- (b) the financial statements do not accord with those accounting records; or
- (c) the financial statements do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (d) the financial statement have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF STEP (SUPPORTING THE ELDERLY PEOPLE)

Independent Examiner's Statement (continued)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Graham Atkinson FCA
WALTER DAWSON & SON

Chartered Accountants
7 Wellington Road East
Dewsbury
West Yorkshire
WF13 1HF

3rd June 2021

STEP (SUPPORTING THE ELDERLY PEOPLE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST AUGUST 2020

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Total 2020</u>	<u>Total 2019</u>
		<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOME AND ENDOWMENTS</u>				
<u>FROM:</u>				
Charitable Activities	5	154,839	154,839	141,064
Other	6	10,000	10,000	-
<u>TOTAL INCOME AND ENDOWMENTS</u>		<u>164,839</u>	<u>164,839</u>	<u>141,064</u>
<u>EXPENDITURE ON:</u>				
Charitable Activities	7	11,312	11,312	12,665
Other	8	116,611	116,611	103,735
<u>TOTAL EXPENDITURE</u>		<u>127,923</u>	<u>127,923</u>	<u>116,400</u>
<u>NET MOVEMENTS IN FUNDS</u>		<u>36,916</u>	<u>36,916</u>	<u>24,664</u>
<u>RECONCILIATION OF FUNDS</u>				
Total Funds at 1st September 2019		<u>142,432</u>	<u>142,432</u>	<u>117,768</u>
Total Funds at 31st August 2020		<u>179,348</u>	<u>179,348</u>	<u>142,432</u>

All incoming resources and resources expended derive from continuing activities.

STEP (SUPPORTING THE ELDERLY PEOPLE)
BALANCE SHEET AS AT 31ST AUGUST 2020

		<u>2020</u>		<u>2019</u>
	<u>Notes</u>	£	£	£
<u>FIXED ASSETS</u>				
Tangible Assets	12		7,163	8,573
<u>CURRENT ASSETS</u>				
Debtors	13	883		799
Cash at Bank and in Hand		243,308		192,036
		<u>244,191</u>		<u>192,835</u>
<u>CREDITORS: Amounts Falling</u>				
Due Within One Year	14	<u>(72,006)</u>		<u>(58,976)</u>
<u>NET CURRENT ASSETS</u>			172,185	133,859
			<u>179,348</u>	<u>142,432</u>
The Funds of the Charity:				
<u>UNRESTRICTED FUNDS</u>				
General Funds	17	179,348		142,432
Designated Funds		<u>-</u>		<u>-</u>
			179,348	142,432
			<u>179,348</u>	<u>142,432</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006. Members have not required the company under Section 476 of the Act to have an audit for the year ended 31st August 2020. The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with Section 386 of the Act, and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company, as at 31st August 2020, and of its surplus for the year then ended in accordance with the requirements of Section 396 of the Act, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 3rd June 2021 and signed on their behalf by:

Pamela Gaunt

TRUSTEE

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2020

1. STATUTORY INFORMATION

STEP (Supporting the Elderly People) is a charitable company domiciled in England and Wales, registered number 06662077. The principal place of business is 244 Queenswood Drive, Leeds, LS6 3ND.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Charities SORP (FRS 102) and the Companies Act 2006.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

- (a) Donations, Legacies and Similar Incoming Resources
Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.
- (b) Grants Receivable and Local Authority Fees
Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income resources in the period for which it has been received.
- (c) Investment Income and Rental Income
Income from investments and from rental income is included in the SOFA in the year in which it is receivable.
- (d) Expenditure
All expenditure is included on an annual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2020

3. ACCOUNTING POLICIES (continued)

(e) Tangible Fixed Assets

Depreciation is provided on a reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Fixtures and Fittings	20% per annum on written down value
-----------------------	-------------------------------------

(f) Leasing

Rentals payable under operating leases are charged to the SOFA on a straight line basis over the period of the leases. The benefits of lease incentives are recognised in the SOFA over the lease period on a straight line basis.

(g) Fund Accounting

Funds held by the charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

(h) Cash Flow Statements

The charity qualifies as a small company under the Companies Act 2006. The trustees have elected to take advantage of the exemptions under FRS 102 not to prepare a cash flow statement.

4. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2020

5. CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2020	Total 2019
	£	£	£
Leeds LCC	121,414	121,414	121,953
Employment Allowance	3,203	3,203	3,119
Group Efforts	14,767	14,767	11,044
Room Hire	2,748	2,748	728
Grants	12,707	12,707	4,220
	<u>154,839</u>	<u>154,839</u>	<u>141,064</u>

6. OTHER COSTS

	Unrestricted Funds	Total 2020	Total 2019
	£	£	£
LCC Business Rates Grant	10,000	10,000	-
	<u>10,000</u>	<u>10,000</u>	<u>-</u>

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2020	Total 2019
	£	£	£
Minibus Hire and Outings	4,807	4,807	7,615
Travel Expenses	395	395	59
Training	2,726	2,726	3,305
Fundraising Expenses	2,783	2,783	1,548
Subscriptions	601	601	138
	<u>11,312</u>	<u>11,312</u>	<u>12,665</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2020

8. OTHER COSTS

	Unrestricted Funds	Total 2020	Total 2019
	£	£	£
Depreciation	1,790	1,790	2,143
Light and Heat	10,369	10,369	10,196
Wages	77,074	77,074	64,905
Rent	13,000	13,000	13,000
Insurance	917	917	925
Printing, Postage and Stationery	587	587	544
Equipment Lease	1,370	1,370	1,478
Repairs	5,397	5,397	5,222
Telephone	1,532	1,532	1,143
Legal and Professional	851	851	904
Accountancy	810	810	840
Sundries	1,911	1,911	880
Rates and Water	1,003	1,003	1,555
	<u>116,611</u>	<u>116,611</u>	<u>103,735</u>

9. STAFF COSTS AND TRUSTEES' REMUNERATION

	2020	2019
	£	£
Wages and Salaries	71,108	59,772
Social Security Costs	4,473	4,017
Other Pension Costs	1,493	1,116
	<u>77,074</u>	<u>64,905</u>

No employee received remuneration amounting to more than £60,000 in either year.

Trustees received no remuneration and were not reimbursed for any of their expenses in either year.

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2020	2019
	No.	No.
Charitable Activities	3	2
Governance	3	3
	<u>6</u>	<u>5</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2020

10. NET INCOME/(EXPENDITURE) FOR THE YEAR

	<u>2020</u>	<u>2019</u>
	£	£
This is stated after charging:		
Depreciation	1,790	2,143
Accountants Fee	<u>810</u>	<u>840</u>

11. CORPORATION TAX

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

12. TANGIBLE FIXED ASSETS

	<u>Motor Vehicles</u>	<u>Fixtures and Fittings</u>	<u>Total</u>
	£	£	£
<u>Cost:</u>			
At 1st September 2019	5,375	7,964	13,339
Additions	-	380	380
At 31st August 2020	<u>5,375</u>	<u>8,344</u>	<u>13,719</u>
<u>Depreciation:</u>			
At 1st September 2019	1,075	3,691	4,766
Charge for Year	860	930	1,790
At 31st August 2020	<u>1,935</u>	<u>4,621</u>	<u>6,556</u>
<u>Net Book Value:</u>			
At 31st August 2020	<u>3,440</u>	<u>3,723</u>	<u>7,163</u>
At 31st August 2019	<u>4,300</u>	<u>4,273</u>	<u>8,573</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2020

13. DEBTORS

	<u>2020</u>	<u>2019</u>
	£	£
Prepayments and Accrued Income	883	799
	<u>883</u>	<u>799</u>

14. CREDITORS: Amounts Falling Due Within One Year

	<u>2020</u>	<u>2019</u>
	£	£
Accruals and Deferred Income	72,006	58,976
	<u>72,006</u>	<u>58,976</u>

15. LEASING COMMITMENTS

The charity had total commitments under non-cancellable operating leases as detailed below:

	<u>2020</u>	<u>2019</u>
	£	£
<u>Operating Leases Which Expire:</u>		
Within One Year	-	-
Between One to Five Years	-	-
After More than Five Years	-	-
	<u>-</u>	<u>-</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>General Funds</u>	<u>Total Funds</u>
	£	£
Tangible Fixed Assets	7,163	8,573
Current Assets	244,191	192,835
Current Liabilities	(72,006)	(58,976)
Net Assets at 31st August 2020	<u>179,348</u>	<u>142,432</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2020

17 MOVEMENT IN FUNDS

	At 1st September 2019 £	Income £	Expen- diture £	At 31st August 2020 £
<u>Unrestricted Funds</u>				
General Funds	142,432	164,839	(127,923)	179,348
Total Unrestricted Funds	142,432	164,839	(127,923)	179,348
 TOTAL FUNDS	 142,432	 164,839	 (127,923)	 179,348

STEP (SUPPORTING THE ELDERLY PEOPLE)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST AUGUST 2020

Charity Commission Reference Number 1126445

Company Registered Number 06662077



WALTER DAWSON & SON

CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

7 Wellington Road East

Dewsbury

West Yorkshire

WF13 1HF

STEP (SUPPORTING THE ELDERLY PEOPLE)
REPORT AND FINANCIAL STATEMENTS

<u>Contents</u>	<u>Page</u>
Legal and Administrative Information	1.
Statement of Trustees' Responsibilities	2.
Report of the Trustees	3 - 4.
Independent Examiner's Report	5 - 6.
Statement of Financial Activities	7.
Balance Sheet	8.
Notes to the Financial Statements	9 - 15.

STEP (SUPPORTING THE ELDERLY PEOPLE)

LEGAL AND ADMINISTRATIVE INFORMATION

1. CONSTITUTION

STEP (Supporting the Elderly People) is a company limited by a guarantee (Company No. 06662077) and a registered charity (Charity No. 1126445) governed by its Memorandum and Articles of Association.

2. DIRECTORS AND TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Chairman: Cherralyn Dennison

Secretary: Wendy Moore

Treasurer: Pamela Gaunt

Trustees: Pamela Gaunt
Janet Patrick-Marshall
Patricia Llewellyn

Independent Examiner: Walter Dawson & Son
7 Wellington Road East
Dewsbury
WF13 1HF

Bankers: Yorkshire Bank PLC
6 Otley Road
Leeds
LS26 2AA

Registered Office: 244 Queenswood Drive
Leeds
LS6 3ND

STEP (SUPPORTING THE ELDERLY PEOPLE)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing a trustee's report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity's trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

In so far as the trustees are aware:

- (a) there is no relevant audit information of which the charitable company's auditors are unaware; and
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

STEP (SUPPORTING THE ELDERLY PEOPLE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2020

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31st August 2020 which are also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

The legal and administrative information set out on page 1 forms part of this report.

The financial statements comply with the Charities Act 2011, Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

1. Structure, Governance and Management

The trustees are responsible for setting the objectives and priorities for STEP, whilst the day-to-day management is delegated by the STEP Manager. The Trustees are elected as required by current trustees from a waiting list.

2. Objectives and Activities

STEP objectives are the promotion of any charitable purposes for the benefit of older people in the area served by STEP, and defined in the Memorandum of Association.

This involves assisting individuals to resolve issues relating to benefits, home security, home heating and other personal/home problems. It also involves the organisation and promotion of a range of social events, designed to resolve social isolation issues, for example weekly drop-in/coffee mornings and day outings.

When planning the activities for the year, the trustees have considered the Commission's guidance on public benefit.

3. Achievements and Performance

STEP membership continues to grow; the gradual increase in numbers comes from outreach work, referrals and member's word of-mouth recommendation.

There is continuing strong participation by members in all the organised activities. Regular feedback from members bears testament to the quality of STEP'S range of services and performance. STEP's achievements are down to the efforts of the trustees, STEP Manager, staff and volunteers.

STEP (SUPPORTING THE ELDERLY PEOPLE)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST AUGUST 2019

4. Financial Review

This is the fourth year of the 5-year contract (with a 5 year add on) from Leeds City Council to provide services for older people, awarded after STEP's successful bid. This funding together with additional monies from grants or contribution from organised events, covers the core running costs of the scheme.

STEP continues to be successful in obtaining various small grants. These represent only a small part of STEP's income and are likely to remain a minor part of revenue. In order to maintain reserves, all events are planned on the basis of being, or becoming, self sustaining in terms of running costs.

5. Future Plans

STEP continues to work within the area it covers to encourage and support people over 60 to attend our centre so improving their social isolation. We are also here to help where needed with the various problems that may occur. Our regular daily activities prove really popular and our information cafe is a great place for members to meet their friends over a cuppa.

We continue to market and promote our work across the area we cover.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice. In preparing this report advantage has been taken of the small companies exemption.

This report was approved and authorised for issue by the Trustees on 3rd June 2021 and signed on their behalf by:

Pamela Gaunt

Chairman

STEP (SUPPORTING THE ELDERLY PEOPLE)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STEP (SUPPORTING THE ELDERLY PEOPLE)

I report to the charity trustees on my examination of the financial statements of the charitable company for the year ended 31st August 2020 which are set out on pages 7 to 15.

Responsibilities and Basis of Report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under Section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (a) accounting records were not kept in respect of the company as required by Section 386 of the 2006 Act; or
- (b) the financial statements do not accord with those accounting records; or
- (c) the financial statements do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (d) the financial statement have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF STEP (SUPPORTING THE ELDERLY PEOPLE)

Independent Examiner's Statement (continued)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Graham Atkinson FCA
WALTER DAWSON & SON

Chartered Accountants
7 Wellington Road East
Dewsbury
West Yorkshire
WF13 1HF

3rd June 2021

STEP (SUPPORTING THE ELDERLY PEOPLE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST AUGUST 2020

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Total 2020</u>	<u>Total 2019</u>
		£	£	£
<u>INCOME AND ENDOWMENTS</u>				
<u>FROM:</u>				
Charitable Activities	5	154,839	154,839	141,064
Other	6	10,000	10,000	-
<u>TOTAL INCOME AND ENDOWMENTS</u>		<u>164,839</u>	<u>164,839</u>	<u>141,064</u>
<u>EXPENDITURE ON:</u>				
Charitable Activities	7	11,312	11,312	12,665
Other	8	116,611	116,611	103,735
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<u>NET MOVEMENTS IN FUNDS</u>		<u>36,916</u>	<u>36,916</u>	<u>24,664</u>
<u>RECONCILIATION OF FUNDS</u>				
Total Funds at 1st September 2019		<u>142,432</u>	<u>142,432</u>	<u>117,768</u>
Total Funds at 31st August 2020		<u>179,348</u>	<u>179,348</u>	<u>142,432</u>

All incoming resources and resources expended derive from continuing activities.

STEP (SUPPORTING THE ELDERLY PEOPLE)
BALANCE SHEET AS AT 31ST AUGUST 2020

		<u>2020</u>		<u>2019</u>
	<u>Notes</u>	£	£	£
<u>FIXED ASSETS</u>				
Tangible Assets	12		7,163	8,573
<u>CURRENT ASSETS</u>				
Debtors	13	883		799
Cash at Bank and in Hand		243,308		192,036
		<u>244,191</u>		<u>192,835</u>
<u>CREDITORS: Amounts Falling</u>				
Due Within One Year	14	<u>(72,006)</u>		<u>(58,976)</u>
<u>NET CURRENT ASSETS</u>			172,185	133,859
			<u>179,348</u>	<u>142,432</u>
The Funds of the Charity:				
<u>UNRESTRICTED FUNDS</u>				
General Funds	17	179,348		142,432
Designated Funds		<u>-</u>		<u>-</u>
			179,348	142,432
			<u>179,348</u>	<u>142,432</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006. Members have not required the company under Section 476 of the Act to have an audit for the year ended 31st August 2020. The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with Section 386 of the Act, and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company, as at 31st August 2020, and of its surplus for the year then ended in accordance with the requirements of Section 396 of the Act, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 3rd June 2021 and signed on their behalf by:

Pamela Gaunt

TRUSTEE

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2020

1. STATUTORY INFORMATION

STEP (Supporting the Elderly People) is a charitable company domiciled in England and Wales, registered number 06662077. The principal place of business is 244 Queenswood Drive, Leeds, LS6 3ND.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Charities SORP (FRS 102) and the Companies Act 2006.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

- (a) Donations, Legacies and Similar Incoming Resources
Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.
- (b) Grants Receivable and Local Authority Fees
Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income resources in the period for which it has been received.
- (c) Investment Income and Rental Income
Income from investments and from rental income is included in the SOFA in the year in which it is receivable.
- (d) Expenditure
All expenditure is included on an annual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2020

3. ACCOUNTING POLICIES (continued)

(e) Tangible Fixed Assets

Depreciation is provided on a reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Fixtures and Fittings	20% per annum on written down value
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(f) Leasing

Rentals payable under operating leases are charged to the SOFA on a straight line basis over the period of the leases. The benefits of lease incentives are recognised in the SOFA over the lease period on a straight line basis.

(g) Fund Accounting

Funds held by the charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

(h) Cash Flow Statements

The charity qualifies as a small company under the Companies Act 2006. The trustees have elected to take advantage of the exemptions under FRS 102 not to prepare a cash flow statement.

4. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2020

5. CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2020	Total 2019
	£	£	£
Leeds LCC	121,414	121,414	121,953
Employment Allowance	3,203	3,203	3,119
Group Efforts	14,767	14,767	11,044
Room Hire	2,748	2,748	728
Grants	12,707	12,707	4,220
	<u>154,839</u>	<u>154,839</u>	<u>141,064</u>

6. OTHER COSTS

	Unrestricted Funds	Total 2020	Total 2019
	£	£	£
LCC Business Rates Grant	10,000	10,000	-
	<u>10,000</u>	<u>10,000</u>	<u>-</u>

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2020	Total 2019
	£	£	£
Minibus Hire and Outings	4,807	4,807	7,615
Travel Expenses	395	395	59
Training	2,726	2,726	3,305
Fundraising Expenses	2,783	2,783	1,548
Subscriptions	601	601	138
	<u>11,312</u>	<u>11,312</u>	<u>12,665</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2020

8. OTHER COSTS

	Unrestricted Funds	Total 2020	Total 2019
	£	£	£
Depreciation	1,790	1,790	2,143
Light and Heat	10,369	10,369	10,196
Wages	77,074	77,074	64,905
Rent	13,000	13,000	13,000
Insurance	917	917	925
Printing, Postage and Stationery	587	587	544
Equipment Lease	1,370	1,370	1,478
Repairs	5,397	5,397	5,222
Telephone	1,532	1,532	1,143
Legal and Professional	851	851	904
Accountancy	810	810	840
Sundries	1,911	1,911	880
Rates and Water	1,003	1,003	1,555
	<u>116,611</u>	<u>116,611</u>	<u>103,735</u>

9. STAFF COSTS AND TRUSTEES' REMUNERATION

	2020	2019
	£	£
Wages and Salaries	71,108	59,772
Social Security Costs	4,473	4,017
Other Pension Costs	1,493	1,116
	<u>77,074</u>	<u>64,905</u>

No employee received remuneration amounting to more than £60,000 in either year.

Trustees received no remuneration and were not reimbursed for any of their expenses in either year.

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2020	2019
	No.	No.
Charitable Activities	3	2
Governance	3	3
	<u>6</u>	<u>5</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2020

10. NET INCOME/(EXPENDITURE) FOR THE YEAR

	<u>2020</u>	<u>2019</u>
	£	£
This is stated after charging:		
Depreciation	1,790	2,143
Accountants Fee	<u>810</u>	<u>840</u>

11. CORPORATION TAX

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

12. TANGIBLE FIXED ASSETS

	<u>Motor Vehicles</u>	<u>Fixtures and Fittings</u>	<u>Total</u>
	£	£	£
<u>Cost:</u>			
At 1st September 2019	5,375	7,964	13,339
Additions	-	380	380
At 31st August 2020	<u>5,375</u>	<u>8,344</u>	<u>13,719</u>
<u>Depreciation:</u>			
At 1st September 2019	1,075	3,691	4,766
Charge for Year	860	930	1,790
At 31st August 2020	<u>1,935</u>	<u>4,621</u>	<u>6,556</u>
<u>Net Book Value:</u>			
At 31st August 2020	<u>3,440</u>	<u>3,723</u>	<u>7,163</u>
At 31st August 2019	<u>4,300</u>	<u>4,273</u>	<u>8,573</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2020

13. DEBTORS

	<u>2020</u>	<u>2019</u>
	£	£
Prepayments and Accrued Income	883	799
	<u>883</u>	<u>799</u>

14. CREDITORS: Amounts Falling Due Within One Year

	<u>2020</u>	<u>2019</u>
	£	£
Accruals and Deferred Income	72,006	58,976
	<u>72,006</u>	<u>58,976</u>

15. LEASING COMMITMENTS

The charity had total commitments under non-cancellable operating leases as detailed below:

	<u>2020</u>	<u>2019</u>
	£	£
<u>Operating Leases Which Expire:</u>		
Within One Year	-	-
Between One to Five Years	-	-
After More than Five Years	-	-
	<u>-</u>	<u>-</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>General Funds</u>	<u>Total Funds</u>
	£	£
Tangible Fixed Assets	7,163	8,573
Current Assets	244,191	192,835
Current Liabilities	(72,006)	(58,976)
Net Assets at 31st August 2020	<u>179,348</u>	<u>142,432</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2020

17 MOVEMENT IN FUNDS

	At 1st September 2019 £	Income £	Expen- diture £	At 31st August 2020 £
<u>Unrestricted Funds</u>				
General Funds	142,432	164,839	(127,923)	179,348
Total Unrestricted Funds	142,432	164,839	(127,923)	179,348
 TOTAL FUNDS	 142,432	 164,839	 (127,923)	 179,348